



interview  
tips

## Table 2: Dependency Exemption for Qualifying Relative

(Start with Table 1)

Probe/Action: Ask the taxpayer:

step <b>1</b>	Is the person your qualifying child or the qualifying child of anyone else? A child is not the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) is not required to file U.S. income tax return income tax return or files an income tax return only to get a refund of income tax withheld.	If <b>YES</b> , the person is not a qualifying relative. (See Qualifying Child Interview Tips.) If <b>NO</b> , go to Step 2.
step <b>2</b>	Was the person your son, daughter, foster child, or a descendant of any of them (i.e., your grandchild)? OR Was the person your brother, sister, half brother, half sister, or a son or daughter of either of them (i.e., your niece or nephew)? OR Was the person your father, mother, or an ancestor or sibling of either of them (i.e., your grandmother, grandfather, aunt, or uncle)? OR Was the person your stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law?	If <b>NO</b> , go to Step 3. If <b>YES</b> , go to Step 4. <b>Note:</b> The relatives listed in Step 2 do not have to live with you.
step <b>3</b>	Was the person any other person (other than your spouse) who lived with you all year as a member of your household?	If <b>NO</b> , you cannot claim this person as a dependent. If <b>YES</b> , see footnote for Step 3, then go to Step 4. <b>Note:</b> There are exceptions for kidnapped children; a child who was born or died in 2010; certain temporary absences—school, vacation, medical care, etc.
step <b>4</b>	Was the person a U.S. citizen, U.S. national, or a resident of the United States, Canada, or Mexico for any part of the year?	If <b>NO</b> , you cannot claim this person as a dependent. If <b>YES</b> , go to Step 5. Answer YES if you are a U.S. citizen or U.S. national and you adopted a child who lived with you as a member of your household in 2010.
step <b>5</b>	Did the person have gross taxable income of less than \$3,650 in 2010?*	If <b>NO</b> , you cannot claim this person as a dependent. If <b>YES</b> , go to Step 6.
step <b>6</b>	Did you provide more than half the person's total support for the year?	If <b>YES</b> , go to Step 11. If <b>NO</b> , go to Step 7. <b>Note:</b> A worksheet for determining support is included at the end of this section. See Table 3 for a child of divorced or separated parents to determine if this test is met.

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### Footnotes:

**Step 3:** A person does not meet this test if at any time during the year the relationship between you and that person violates local law.

\*For purposes of this test, the gross income of an individual who is permanently and totally disabled at any time during the year

does not include income for services the individual performs at a sheltered workshop.

**Step 5:** In most cases, because of the residency test, a child of divorced or separated parents is the qualifying child of the custodial parent. However, see Table 3 to determine if those rules are applicable.